



**ST. CLAIR COUNTY, MISSOURI
COUNTY COLLECTOR**

**From The Office Of State Auditor
Claire McCaskill**

**Report No. 2001-112
November 20, 2001
www.auditor.state.mo.us**

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

November 2001

www.auditor.state.mo.us

The following findings were noted as a result of an audit conducted by our office of the County Collector, St. Clair County, Missouri.

State statute requires the state auditor to audit the office of the County Collector after being notified of a vacancy in that office. On June 30, 2001, a vacancy occurred in the office of the County Collector of St. Clair County, Missouri; Sharon Foster was appointed effective July 1, 2001.

The County Collector received compensation of \$11,536 for the period of March 1 to June 30, 2001. During the years ended February 28 (29), 2001, 2000, and 1999 the County Collector received compensation of \$34,446, \$34,283, and \$27,519, respectively. Compensation was in accordance with statutory provisions and includes commissions earned for collecting city property taxes.

This report contains no findings arising from our audit of the St. Clair County Collector.

YELLOW SHEET

ST. CLAIR COUNTY, MISSOURI
COUNTY COLLECTOR

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STATE AUDITOR'S REPORT



CLAIRE C. McCASKILL
Missouri State Auditor

To the County Commission
and
County Collector
St. Clair County, Missouri

Section 52.150, RSMo 2000, requires the state auditor to audit the office of the County Collector after being notified of a vacancy in that office. On June 30, 2001, a vacancy occurred in the office of the County Collector of St. Clair County, Missouri; a successor was appointed effective July 1, 2001.

To satisfy our statutory obligation, we have audited the operations of the County Collector of St. Clair County, Missouri. The scope of this audit included, but was not necessarily limited to, the period March 1 to June 30, 2001. In accordance with Section 52.150, RSMo 2000, our responsibilities during this audit were to:

1. Determine the financial condition of the accounts of the office of the County Collector.
2. Determine the proper compensation that should have been paid to the replaced County Collector during the past three years and the compensation actually paid during such period.
3. File a report of our findings with the County Commission and the person appointed to fill the vacancy in the office of the County Collector.

Section 52.150, RSMo 2000, requires the County Commission to accept the state auditor's report and, if necessary, to take certain specific actions if the state auditor finds any monies owing to the county or the past County Collector.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed accounting and bank records and other pertinent documents and interviewed various personnel of the County Collector.

As part of our audit, we assessed the controls of the County Collector to the extent we determined necessary to evaluate the specific matters described above and not to provide assurance on those controls. With respect to controls, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation and we assessed control risk.

Our audit was limited to the specific matters described above and was based on selective tests and procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention which would have been included in this report.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the County Collector and was not subjected to the procedures applied in the audit of that office.

The accompanying Management Advisory Report presents our findings arising from our audit of the County Collector.

A handwritten signature in black ink, reading "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" and last name "McCaskill" clearly distinguishable.

Claire McCaskill
State Auditor

August 20, 2001 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Thomas J. Kremer, CPA
Audit Manager:	David Holtmann, CPA
Audit Staff:	Rachel Simons

MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

ST. CLAIR COUNTY, MISSOURI
COUNTY COLLECTOR
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

This report includes no findings arising from our audit of the County Collector.

This report is intended for the information of the County Collector and the management of St. Clair County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

HISTORY, ORGANIZATION AND
STATISTICAL INFORMATION

ST. CLAIR COUNTY, MISSOURI
COUNTY COLLECTOR
HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

The County Collector bills and collects property taxes for the county and most local governments.

Irene Wilson served as County Collector until June 30, 2001. Sharon Foster was appointed the St. Clair County Collector effective July 1, 2001.

The County Collector received compensation of \$11,536 for the period of March 1 to June 30, 2001. During the years ended February 28 (29), 2001, 2000, and 1999, the County Collector received compensation of \$34,446, \$34,283, and \$27,519, respectively. Compensation was in accordance with statutory provisions and includes commissions earned for collecting city property taxes.

The following schedule reflects amounts from the records of the County Collector on the modified accrual basis. The schedule does not include any of the operating costs of the County Collector's office other than commissions retained. Operating costs are paid from the General Revenue Fund of the county.

Appendix

ST. CLAIR COUNTY, MISSOURI
COUNTY COLLECTOR
SCHEDULE OF REVENUES AND EXPENDITURES

	Period March 1 to June 30, 2001
REVENUES	
Property taxes	\$ 359,263
Interest	4,340
Other	31,059
Less Provision for Uncollectible Accounts	(184,665)
Total Revenues	<u>209,997</u>
EXPENDITURES	
State of Missouri	1,168
General Revenue Fund	12,630
Road Funds	21,789
Assessment Fund	1,684
Health Center Fund	8,098
Schools	128,198
Library Fund	6,167
Hospital Fund	4,671
Fire District Fund	1,177
Cities	4,242
County Employees' Retirement	8,434
Surtax (not distributed)	163
Interest (not distributed)	4,340
Commissions and fees:	
General Revenue Fund	7,146
County Collector	90
Total	<u>209,997</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u><u>0</u></u>

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